CSA-1A: CENTRAL SERVICES ASSESSMENT ESTIMATES

A. PURPOSE

In accordance with Sections 36-28, 36-28.5, 36-29, and 36-29.5, the Director of Finance is authorized to transfer five percent of all receipts and deposits in the State Highway Fund, Airport Revenue Fund, Harbor Special Fund, and Boating Special Fund after exemptions for debt service have been applied for the purpose of defraying the central service expenses of government.

The Department of Budget and Finance (B&F) compiles and reports the State of Hawaii's revenues to the Council on Revenues in accordance with Section 37-111, Hawaii Revised Statutes. Estimated special fund central services assessments are included in B&F's general fund non-tax revenue report.

B. GENERAL

This form must be completed for all reporting of special fund revenues for estimating central services assessment purposes.

Dept. Name - Enter department name.

Program I.D. No. - Enter Budget Program Identification Number.

Date - Enter date of preparation.

Prepared By - Print Preparer's name.

Phone - Preparer's phone number.

Name of Fund - Enter statutory name of special fund.

Legal Authority - Enter statute or other legal authority for the special fund.

Appropriation Account Number(s) - Enter Department of Accounting and General Services, Financial Accounting and Management Information System (DAGS/FAMIS) appropriation account number.

Source Codes - Enter DAGS revenue source codes. Enter DAGS revenue source codes, except revenues from Federal, other state agencies and non-revenue sources

Description of Revenue Sources - Enter DAGS description of revenue source based on source code reference.

Estimated Revenues - Enter projected revenues rounded to the nearest dollar for each source code listed.

Total Estimated Revenues - Enter column totals by fiscal periods.

Less: Debt Service Amount - Projected debt service principal and interest.

Net Revenues - Compute net revenues as follows:

Net Revenues = Total Estimated Revenues - Debt Service Amount

5% Assessment - Compute assessment using the following formula:

5% Assessment = Net Revenues X 5%.

Example: Net Revenues = 25,000
5% Assessment = 25,000 X .05 = 1,250